spectris

Spectris plc

Supplementary Sustainability Disclosures 2023
Incorporating:
Global Reporting Initiative;
and Sustainability Accounting Standards Board

March 2024

GRI content index

Statement of use
Spectris has reported the information cited
in this GRI content index for the financial year to
31 December 2023 with reference to the GRI standards.

GRI 1 used
GRI 1: Foundation 2021

GRI Standard	GRI Disclosure	Location
GRI 2: General Disclosures 2021		
1. The organization and its reporting practices		
GRI 2: General Disclosures 2021	**2-1 Organizational details**	**Legal name** Spectris plc **Nature of ownership and legal form:** Public listed company. Related Undertakings and Subsidiaries: AR 2023 p.150 **Location of headquarters:** Melbourne House, London, WC2B 4LL, UK **Countries of operations:** Geographical Segments: AR 2023 p. 150
	2-2 Entities included in the organization's sustainability reporting	**List of all entities included in sustainability reporting:** Related Undertakings and Subsidiaries: AR 2023 p.199-202 **Differences between the list of entities included in its financial reporting and the list included in its sustainability reporting:** None **Approach used for consolidating the information, in case the organisation consists of multiple entities:** AR 2023 Note to the accounts, basis of consolidation p.139
	2-3 Reporting period, frequency and contact point	**Reporting period for, and the frequency of, sustainability reporting:** 1 January-31 December 2023 **Publication date of the report or reported information** 28 March 2024 **Contact point for questions about the report or reported information:** sustainability@spectris.com

GRI Standard	GRI Disclosure	Location
	2-4 Restatements of information	**Restatements of information made from previous reporting periods, including explanation of reasons and effect:** In 2023, the Group completed its portfolio rationalisation programme envisaged in 2019, ending with the announcement in December 2023 of the divestment of Red Lion Controls (which will be completed in early 2024). In Spectris Scientific and Spectris Dynamics, the Group has two high-quality, premium precision measurement Divisions. During 2023, data from the divestments of Concept Life Sciences, which took place on 31 March 2023 was removed. In addition, data relating to the acquisitions of MicroStrain and EMS, which took place during September 2023 and October 2023, was included.
	2-5 External assurance	**Policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved:** Audit and Risk Committee, AR 2023, p. 95-101 **Details on external assurance of the organisation's sustainability reporting:** Webpage: https://www.spectris.com/buiding-a-sustainable-business/sustainability-reporting/
2. Activities and workers		
GRI 2: General Disclosures 2021	**2-6 Activities, value chain and other business relationships**	**Report the sector(s) in which the organisation is active:** Spectris in Focus, AR 2023, p.2-5 **Description of the value chain:** Spectris in Focus, AR 2023, p.2-5 **Other relevant business relationships:** N/A **Significant changes in the above compared to the previous reporting period:** In 2023, the Group completed its portfolio rationalisation programme envisaged in 2019. In Spectris Scientific and Spectris Dynamics, we now have two high-quality, premium precision measurement Divisions.

GRI Standard	GRI Disclosure	Location
	2-7 Employees	**Total number of employees:** Our organisational structure, AR 2023, p.3 **Total number of (1) permanent employees, and a breakdown by gender and by region; (iv) full-time employees, and a breakdown by gender and by region:** Sustainability report, AR 2023, p. 56-57 **Significant fluctuations in the number of employees during the reporting period and between reporting periods:** Fluctuations in employee numbers are largely driven by the now completed portfolio rationalisation programme envisaged in 2019, including with the divestment of Omega Engineering in 2022 and Concept Life Sciences in 2023, and the acquisitions of MicroStrain and EMS in 2023.
3. Governance		
GRI 2: General Disclosures 2021	**2-9 Governance structure and composition**	**Governance structure, including committees of the highest governance body:** Webpage https://www.spectris.com/our-story/our-board/; https://www.spectris.com/our-approach/corporate-governance/; Board and Executive Committees Oversight and management, AR 2023, p. 84-85 **Committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organisation's impacts on the economy, environment, and people:** Webpage https://www.spectris.com/our-story/our-board/ ; https://www.spectris.com/our-approach/corporate-governance/ ; Board and Executive Committees Oversight and management, AR 2023, p. 84-85 **Composition of the highest governance body and its committees:** Webpage https://www.spectris.com/our-approach/corporate-governance - Subsection Board & Committees
	2-10 Nomination and selection of the highest governance body	**Nomination and selection processes for the highest governance body and its committees:** Nomination and Governance Committee Report AR 2023, p.92-94 https://www.spectris.com/our-approach/corporate-governance subsection: Nomination and Governance Committee Terms of Reference **Criteria used for nominating and selecting highest governance body members:** Nomination and Governance Committee Report AR 2023, p.92-94
	2-11 Chair of the highest governance body	**Reporting whether the chair of the highest governance body is also a senior executive in the organisation:** Webpage https://www.spectris.com/our-approach/corporate-governance - Subsection; Roles of Chairman and Chief Executive

GRI Standard	GRI Disclosure	Location
	2-12 Role of the highest governance body in overseeing the management of impacts	**Role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development:** Corporate Governance Report - AR 2023 p. 82-83 **Role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people:** Corporate Governance Report - AR 2023 p. 82-83 **Role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review:** All key processes are reviewed at least annually by the Board and more often if required.
	2-13 Delegation of responsibility for managing impacts	**How the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people:** Sustainability Report (TCFD) AR 2023, p. 66-76 **Process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people:** Sustainability Report (TCFD) AR 2023, p. 66-76
	2-14 Role of the highest governance body in sustainability reporting	**Description of whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information:** Environmental Reporting, AR 2023 p. 64-65
	2-15 Conflicts of interest	**Processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated:** Articles of Association subsection - https://www.spectris.com/our-approach/corporate-governance **Whether conflicts of interest are disclosed to stakeholders:** AR 2023 Directors Report, AR 2023 p.124-127, Articles of Association subsection - https://www.spectris.com/our-approach/corporate-governance

GRI Standard	GRI Disclosure	Location
	2-16 Communication of critical concerns	**Description of whether and how critical concerns are communicated to the highest governance body:** Matters Reserved to the Spectris Board are reviewed at regularly scheduled Board meetings. Beyond these matters, ad hoc Board meetings are called as required to ensure the timely consideration of critical concerns. **Total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period:** None
	2-17 Collective knowledge of the highest governance body	**Measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development:** Sustainability Report (TCFD) AR 2023, p. 66-76; Corporate Governance Report, AR 2023, p. 82-83
	2-18 Evaluation of the performance of the highest governance body	**Processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people:** Sustainability Report (TCFD) AR 2023, p. 66-76; Corporate Governance Report, AR 2023, p. 82-83. Measures included the Board meeting with sustainability experts from Goldman Sachs to discuss climate and sustainability trends in the context of increasing regulatory and investor requirements. **Description of whether the evaluations are independent or not, and the frequency of the evaluations:** Corporate Governance Report, AR 2023, p. 82-83 **Actions taken in response to the evaluations, including changes to the completion of the highest governance body and organizational practices:** Chairman's Introduction AR 2023, p. 82-83
	2-19 Remuneration policies	**Remuneration policy for members of the highest governance body and senior executives:** Corporate Governance webpage, subsection: "Remuneration Policy and Information" https://www.spectris.com/our-approach/corporate-governance/ Overview of Remuneration Policy - AR 2023, p. 103 **Description of how the remuneration policies for members of the governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people:** Directors Remuneration Report, AR 2023, p.102-123
	2-20 Process to determine remuneration	**Process for designing its remuneration policies and for determining remuneration:** Corporate Governance webpage, subsection: "Remuneration Policy and Information" https://www.spectris.com/our-approach/corporate-governance/

GRI Standard	GRI Disclosure	Location
		Overview of Remuneration Policy - AR 2023, p. 103 **Results of votes of stakeholders (including shareholders) on remuneration policies and proposals:** Directors Remuneration Report **-** AR 2023, p. 120
	2-21 Annual total compensation ratio	**Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual):** Directors Remuneration Report - AR 2023, p. 115 **Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual):** Directors Remuneration Report - AR 2023, p. 115 **Contextual information necessary to understand the data and how the data has been compiled:** Directors Remuneration Report - AR 2023, p. 115
4. Strategy, policies and practices		
GRI 2: General Disclosures 2021	**2-22 Statement on sustainable development strategy**	**Statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development:** Chairman's Introduction "Delivering our Strategy for Sustainable Growth" AR 2023, p. 6-8
	2-23 Policy commitments	**Policy commitments for responsible business conduct:** Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/ . Also available in Chinese, Danish, Dutch, French, German, Italian, Japanese, Korean, Portuguese, Spanish and Swedish. **Specific policy commitment to respect human rights and links to the policy commitments:** Webpage Human Rights Policy https://www.spectris.com/buiding-a-sustainable-business/ethical-business/human-rights/ Webpage Modern Slavery and Human Trafficking Statement https://www.spectris.com/assets/Uploads/Documents/Human-Rights/Modern-slavery-and-human-trafficking-statement-2019.pdf Webpage Supplier Code of Conduct https://www.spectris.com/buiding-a-sustainable-business/ethical-business/supplier-code-of-conduct/ **The level at which each of the policy commitments was approved within the organization:** Each Policy was approved by the Spectris plc Board - the most senior decision-making body within the Company**.**

GRI Standard	GRI Disclosure	Location
		Description of how the policy commitments are communicated to workers, business partners, and other relevant parties. Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/
	2-24 Embedding policy commitments	**Description of how the organization embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships:** Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/
	2-25 Processes to remediate negative impacts	**Approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in:** Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/ and AR 2023. p. 58 **How the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback:** Sustainability report, AR 2023, p. 58
	2-26 Mechanisms for seeking advice and raising concerns	**Mechanisms for individuals to: (i) seek advice on implementing the organization's policies and practices for responsible business conduct; and (ii) raise concerns about the organization's business conduct:** Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/ and AR 2023. p. 58

GRI Standard	GRI Disclosure	Location
	2-27 Compliance with laws and regulations	**Total number of significant instances of non-compliance with laws and regulations during the reporting period:** There were no cases of non-compliance with relevant laws or regulations. See more in AR 2023 p. 83 Corporate Governance Code Statement of Compliance **Total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period:** None **Significant instances of non-compliance:** AR 2023 p. 83 Corporate Governance ode Statement of Compliance **Description of how the organization has determined significant instances of non-compliance** AR 2023 p. 83 Corporate Governance ode Statement of Compliance **Industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role:** Not applicable. Reference webpage: How the Board Operates https://www.spectris.com/our-approach/corporate-governance/
5. Stakeholder engagement		
GRI 2: General Disclosures 2021	**2-29 Approach to stakeholder engagement**	**Approach to engaging with stakeholders:** AR 2023 p. 21 Our Stakeholders, and AR 2023 p.86 Section 172(1) statement

GRI 3: Material Topics 2021

GRI Standard	GRI Disclosure	Location
GRI 3: Material Topics 2021	**3-1 Process to determine material topics**	**Process followed to determine its material topics:** We are in the process of completing our double materiality in line with Corporate Sustainability Reporting Directive (CSRD) requirements. This process has included engaging with around 60 internal stakeholders across the Group and a range of external stakeholders to capture their views through a series of workshops and interviews. This disclosure has been written on the basis of the top material topics identified through this process so far. We will continue to review our material topics in line with CSRD requirements in 2024. Previous approaches and methodology can be found at https://www.spectris.com/assets/Materiality-Matrix-Update.pdf **Specify the stakeholders and experts whose views have informed the process of determining its material topics:** We are in the process of completing our double materiality in line with Corporate Sustainability Reporting Directive (CSRD) requirements. Stakeholders were selected for their involvement based on their subject matter expertise aligned to a longlist of potentially material topics, considering a breadth of our operations and value chain. This disclosure has been written on the basis of the top material topics identified through this process so far. We will continue to review our material topics in line with CSRD requirements in 2024. Previous approaches and methodology can be found at https://www.spectris.com/assets/Materiality-Matrix-Update.pdf
	3-2 List of material topics	**List of material topics:** We are in the process of completing our double materiality in line with Corporate Sustainability Reporting Directive (CSRD) requirements. This disclosure has been written on the basis of the top material topics identified through this process so far. The material topics identified so far include: business conduct, climate change management, information security, diversity, equity and inclusion, health, safety and wellbeing, human rights, responsible material selection and use, sustainable markets and products, talent attraction, development and retention, waste management, reduction and recycling, pollution and water management, and two new topics: artificial intelligence, and digitisation. Whilst important at a site level, local community impact and engagement has currently fallen out of materiality at Group level. We will continue to review our material topics in line with CSRD requirements in 2024. Previous approaches and methodology can be found at https://www.spectris.com/assets/Materiality-Matrix-Update.pdf **Report changes to the list of material topics compared to the previous reporting period:** We are in the process of completing our double materiality in line with Corporate Sustainability Reporting Directive (CSRD) requirements. Two new topics were identified (artificial intelligence and digitisation), and one topic has so far fallen out (local community impact and engagement). This disclosure has been written on the basis of the top material topics identified through this process so far. We will continue to review our material topics in line with CSRD requirements in 2024. Previous approaches and methodology can be found at https://www.spectris.com/assets/Materiality-Matrix-Update.pdf

I. Business conduct

GRI Standard	GRI Disclosure	Location
GRI 3: Material Topics 2021	3-3 Management of material topics	Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/ and AR 2023. p. 58
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption (risk and compliance)	Risk assessments are covered by the Enterprise Risk Management process whereby we both look at the consolidated risks at a Spectris level an individual business level. No significant risks relating to corruption have been identified. Our approach to Risk Management, AR 2023, p.46-50.
	205-2 Communication and training about anti-corruption and policies and procedures	Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/ p.24 Anti-Bribery and Corruption.
	205-3 Confirmed incidents of corruption and actions taken	None
II. Climate change management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Strategy for Sustainable Growth, AR 2023, p. 22-23, Climate Change Principal Risk, AR 2023, p.50, Reaching Net Zero and Environmental Reporting, AR 2023, p. 62-65. 'Reaching Net Zero' Roadmap to Net Zero - https://www.spectris.com/assets/Uploads/Documents/Roadmap-to-Net-Zero/Roadmap-to-Net-Zero.pdf. TCFD AR 2023, p.66-76.
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	TCFD AR 2023, p.66-76.
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environmental Reporting, AR 2023 p. 62-65
	302-2 Energy consumption outside of the organization	Environmental Reporting, AR 2023 p. 62-65
	302-3 Energy intensity	Environmental Reporting, AR 2023 p. 62-65
	302-4 Reduction of energy consumption	Environmental Reporting, AR 2023 p. 62-65
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environmental Reporting, AR 2023 p. 62-65
	305-2 Energy indirect (Scope 2) GHG emissions	Environmental Reporting, AR 2023 p. 62-65

GRI Standard	GRI Disclosure	Location
	305-3 Other indirect (Scope 3) GHG emissions	Environmental Reporting, AR 2023 p. 62-65
	305-4 GHG emissions intensity	Environmental Reporting, AR 2023 p. 62-65
	305-5 Reduction of GHG emissions	Environmental Reporting, AR 2023 p. 62-65
III. Information security		
GRI 3: Material Topics 2021	3-3 Management of material topics	Principal Risks; Cyber Threat AR 2023, p.48
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	None
IV. Diversity, equity and inclusion		
GRI 3: Material Topics 2021	3-3 Management of material topics	Diversity and Inclusion, AR 2023, p. 56-57
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity and Inclusion, AR 2023, p. 56-57
	405-2 Ratio of basic salary and remuneration of women to men	Diversity and Inclusion, AR 2023, p. 56-57
V. Health, safety and wellbeing		
GRI 3: Material Topics 2021	3-3 Management of material topics	Webpage; Healthy, high performance culture https://www.spectris.com/buiding-a-sustainable-business/people/healthy-high-performance-culture/
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	A safety-first culture, AR 2023, p.60
	403-5 Worker training on occupational health and safety	A safety-first culture, AR 2023, p.60
	403-9 Work-related injuries	A safety-first culture, AR 2023, p.60, Total recordable incident rate (TRIR) 0.34

GRI Standard	GRI Disclosure	Location
VI. Human rights		
GRI 3: Material Topics 2021	3-3 Management of material topics	We are committed to doing business in the right way, mindful of our impact on the communities in which we operate and wider society. This commitment is underpinned by our membership of the UN Global Compact. We are very conscious that one of the biggest sustainable impacts we can have is through our supply chain. In 2023, we have taken meaningful steps forward in managing that impact through the publication of our new Global Supplier Code of Conduct. https://www.spectris.com/buiding-a-sustainable-business/ethical-business/supplier-code-of-conduct/ Webpage: Human Rights https://www.spectris.com/buiding-a-sustainable-business/ethical-business/human-rights/ , Committed to Sustainable Supply Chains, AR 2023 p.59.
VII. Responsible material selection and use		
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Approach, AR 2023, p. 46, Reaching Net Zero and Environmental Reporting, AR 2023 p. 62-65, TCFD AR 2023, p.66-76
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Committed to sustainable supply chains, AR 2023, p. 59, Reaching Net Zero and Environmental Reporting, AR 2023, p. 62-65. 'Reaching Net Zero' Roadmap to Net Zero - https://www.spectris.com/assets/Uploads/Documents/Roadmap-to-Net-Zero/Roadmap-to-Net-Zero.pdf. In 2023, we launched our new Global Supplier Code of Conduct https://www.spectris.com/buiding-a-sustainable-business/ethical-business/supplier-code-of-conduct/
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Committed to sustainable supply chains, AR 2023, p. 59, Reaching Net Zero and Environmental Reporting, AR 2023, p. 62-65. 'Reaching Net Zero' Roadmap to Net Zero - https://www.spectris.com/assets/Uploads/Documents/Roadmap-to-Net-Zero/Roadmap-to-Net-Zero.pdf . In 2023, we launched our new Global Supplier Code of Conduct https://www.spectris.com/buiding-a-sustainable-business/ethical-business/supplier-code-of-conduct/
VIII. Sustainable markets and products		
GRI 3: Material Topics 2021	3-3 Management of material topics	Strategy for Sustainable Growth, AR 2023, p. 22-23, Reaching Net Zero and Environmental Reporting, AR 2023, p. 62-65. 'Reaching Net Zero' Roadmap to Net Zero - https://www.spectris.com/assets/Uploads/Documents/Roadmap-to-Net-Zero/Roadmap-to-Net-Zero.pdf. TCFD AR 2023, p.66-76.

GRI Standard	GRI Disclosure	Location
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	Reaching Net Zero and Environmental Reporting, AR 2023, p. 62-65. Whilst we continue to roll out our product impact life-cycle assessments (LCAs), we will be able to consider reporting on amount of energy requirements reduction achieved in sold products in line with our Scope 3 Net Zero target.
IX. Talent attraction, development and retention		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report, AR 2023 p. 54-55, and Talent and Capabilities Principal Risk AR 2023 p. 50
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Employee Turnover AR 2023 p. 55
X. Waste management, reduction and recycling		
GRI 3: Material Topics 2021	3-3 Management of material topics	Environmental Reporting, AR 2023 p. 62-65
GRI 306: Waste 2020	306-3 Waste generated	Environmental Reporting, AR 2023 p. 62-65
	306-4 Waste diverted from disposal	Environmental Reporting, AR 2023 p. 62-65
	306-5 Waste directed to disposal	Environmental Reporting, AR 2023 p. 62-65
XI. Pollution and water management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Please refer to our 2023 CDP Water Security response on our website
GRI 303: Water and effluents	303-2 Management of water discharge-related impacts	Please refer to our 2023 CDP Water Security response on our website
	303-3 Water withdrawal	Please refer to question W1.2b in our 2023 CDP Water Security response on our website
	303-4 Water discharge	Please refer to question W1.2b in our 2023 CDP Water Security response on our website
	303-5 Water consumption	Please refer to question W1.2b in our 2023 CDP Water Security response on our website
XII. Artificial Intelligence		

GRI Standard	GRI Disclosure	Location
GRI 3: Material Topics 2021	3-3 Management of material topics	Artificial intelligence was identified as a new potential material topic in 2023 as we commenced our approach to double materiality in line with the Corporate Sustainability Reporting Directive (CSRD). In 2024, we will explore this topic further, and will consider appropriate reporting in line with the CSRD.
XIII. Digitisation		
GRI 3: Material Topics 2021	3-3 Management of material topics	Digitisation was identified as a new potential material topic in 2023 as we commenced our approach to double materiality in line with the Corporate Sustainability Reporting Directive (CSRD). In 2024, we will explore this topic further, and will consider appropriate reporting in line with the CSRD.

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Sustainability Accounting Standards Board Disclosure

(for the year ended 31st December 2023)

SASB Standards guide the disclosure of material sustainability information by companies to their investors. Available for 77 industries, the Standards identify the subset of environmental, social, and governance (ESG) issues most relevant to financial performance of each industry.

SASB standards are maintained by the Value Reporting Foundation, a global non-profit organisation that offers a comprehensive suite of resources designed to help businesses and investors develop a shared understanding of enterprise value – how it is created, preserved, or eroded. More details are available at http://www.sasb.org/.

Spectris plc is reporting against the SASB disclosure framework for the second time for 2023, noting its growing importance amongst our investor base. We believe the focus of the indicators is of importance to all our stakeholders and that there is a need for greater consistency in sustainability reporting standards globally to ensure useful and transparent disclosure for investors and other interested stakeholders. SASB seeks to address these needs.

The table that follows details our disclosures against the metrics that SASB deem relevant to our industry. SASB has placed Spectris plc in the Resource Transformation sector under the Electrical & Electronic Equipment industry. This report represents a best-efforts basis including the information and data available for 2023, with more planned in subsequent editions. Noting that SASB is a global framework with, at present, a US-focused approach to defining criteria, we have noted where we translate the spirit and meaning of the indicator to meet our UK reporting methods.

This document should be read in conjunction with our Sustainability Report, on pages 52-76 of our 2023 Annual Report, which includes a comprehensive set of Sustainability-related performance metrics.

Electrical & Electronic Equipment Standard disclosure (2020)

Within our designated industry sector, Electrical & Electronic Equipment, the metrics we have identified as material are:

Topic	Accounting	Code	Data response and references
Energy measurement	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	RT-EE-130a.1	**Energy consumption** **Unit of measurement – MWh** / Change / 2023 / 2022 / 2020 **Electricity** -5.5% 38,389.4 40,639.6 39,268.5 **– of which renewable** 16.9% 22,596.9 19,323.8 2,966.0 **Natural gas** 1.7% 5,503.3 5,408.9 6,049.7 **Fuel oil** -0.4% 17.7 17.8 28.4 **Steam and other imported energy** -12.3% 13,047.5 14,879.8 13,930.2 **Other fuels** -18.5% 288.8 354.3 64.4 **Vehicle energy** -0.8% 13,630.9 13,744.5 18,165.9 **Total energy** -5.6% 70,877.6 75,044.8 77,507.1 **– of which UK** -25.7% 6,101.5 8,212.4 5,761.7 Further details are set out in the 2023 Annual Report and Accounts
Hazardous waste management	Amount of hazardous waste generated, percentage recycled	RT-EE-150a.1	In 2023, 4,083.8 tonnes of waste was generated across the Group. Of this, 86% was recycled, including that of composted organic matter. Please see page 65 in the 2023 ARA for more details. In terms of hazardous waste only, around 90 tonnes was produced in 2023, a figure which has not previously been reported. We do not monitor or report on the recycling rate of hazardous waste and do not plan to in future due to representing a very small proportion of our total waste generated (~2%), and the focus of our waste strategy being towards our target to divert zero waste to landfill by 2030. Please note that these figures have not been assured.
	Number and aggregate quantity of reportable spills, quantity recovered	RT-EE-150a.2	No reportable spills.
Product safety	Number of recalls issued, total units recalled	RT-EE-250a.1	No material recalls and none relating to injury or fatality.
	Total amount of monetary losses as a result of legal proceedings associated with product safety	RT-EE-250a.2	No monetary losses as a result of legal proceedings associated with product safety.

Topic	Accounting	Code	Data response and references
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	RT-EE-410a.1	A de-minimis number of products by revenue contain IEC 62474 declarable substances. The majority of declarable substances in the IEC 62474 are covered under European Directives RoSH and REACH. Quality Management Systems across the Group monitor compliance against RoSH or REACH standards with a de-minimis number of third-party products and spare parts relating to legacy products containing non-compliant components.
	Percentage of eligible products, by revenue, certified to an energy efficiency certification	RT-EE-410a.2	None – not applicable as our products are in general not high energy consumers.
	Revenue from renewable energy-related and energy efficiency-related products	RT-EE-410a.3	We are continuing to work towards being able to calculate this data, however due to the nature and complexity of our business, data suitability presents a challenge given the wide variety of uses and end-markets for many of our products. The sustainability of our products and access to sustainable markets are key components of our Net Zero roadmap; in 2023 we have progressed in both areas through our TCFD-aligned climate scenario analysis of opportunities around our products in the Dynamics division (see pages 68-70 in the 2023 ARA), and the development of Life-Cycle Assessments (LCAs) at Servomex and PMS to enable sustainability criteria to be embedded into R&D decision-making.
Materials sourcing	Description of the management of risks associated with the use of critical materials	RT-EE-440a.1	Each business actively manages the procurement of critical materials and engages in mitigating activity through strong purchasing and sourcing efforts. Every business maintains a Quality Management System that reviews that oversees the sourcing of critical material. These systems, alongside active supplier codes of conduct that cover material sourcing, including conflict minerals declarations.
Business ethics	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behaviour	RT-EE-510a.1	**Management system/controls and procedures:** - Spectris Code of Business Ethics - Spectris Supplier Code of Conduct - Group Policy framework which includes policies on Anti-bribery and Corruption, Speak Up, Third Parties, Gifts, Hospitality & Entertainment, Fair Competition and Export Controls - A risk based due diligence process, complemented by mandated screening procedures for Export Controls and sanctions - Global network of Ethics Officers **Spectris Speak Up Helpline:** We offer multiple routes to speak up including an independent helpline (www.spectrishelpline.com) that employees, stakeholders and third parties can use to raise ethics and compliance questions and concerns. **Read more:** spectris.com/sustainability-at-our-core/ethical-business/ https://www.spectris.com/assets/Spectris-2023-Annual-Report.pdf – Page 58 spectris.com/sustainability-at-our-core/ethical-business/supply-chain/
	Total amount of monetary losses as a result of legal	RT-EE-510a.2	None

Topic	Accounting	Code	Data response and references
	proceedings associated with bribery or corruption		
	Total amount of monetary losses as a result of legal proceedings associated with anti competitive behaviour regulations	RT-EE-510a.3	None
Activity metric	Number of units produced by product category	RT-EE-000.A	Due to the nature and complexity of our business, data suitability presents a challenge given the wide variety of uses and end-markets for many of our products. The sustainability of our products and access to sustainable markets are key components of our Net Zero roadmap; in 2023 we have progressed in both areas through our TCFD-aligned climate scenario analysis of opportunities around our products in the Dynamics division (see pages 68-70 in the 2023 ARA) and the development of Life-Cycle Assessments (LCAs) at Servomex and PMS to enable sustainability criteria to be embedded into R&D decision-making.
	Number of employees	RT-EE-000.B	7374

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